

201 S. Roop Street, Suite 101 Carson City, NV 89701-4790



May 19, 2010

James Groth Director Nevada State Office of Energy 755 North Roop Street Carson City, NV 89701

Dear Director Groth:

The Nevada Association of Counties (NACO) appreciates the opportunity to provide comment on the Nevada State Office of Energy's proposed amendment of NAC 701A.290.

NACO is opposed to the proposed amendment that would give the Director independent authority to waive one or more of the requirements of NAC 701A.010 to 701A.290, inclusive applicable to an applicant for a partial tax abatement for Green Buildings. This proposed amendment is overly broad, and in our opinion, exceeds the statutory authority granted to the Director in Assembly Bill 621 from the 2007 session of the Nevada Legislature. The Director does not have the authority to waive statutory requirements that are contained in NAC 701A.101 to 701A.290.

The proposed amendment would undo the adopted regulation that Counties helped develop and upon which they now rely to help manage the significant and direct fiscal impact of AB 621. As you know, the partial tax abatements for Green Buildings are for local property taxes. This is in addition to the partial abatement of local sales and property taxes for renewable energy projects. Under the proposed amendment, the Director could waive requirements that would further impact County revenues. Moreover, we are not aware of any hardship that the existing regulations are having on applicants seeking a partial tax abatement for Green Buildings.